Records Retention, Destruction & Digital Governance Policy

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Purpose

This policy establishes guidelines for the retention, management, security, and destruction of organizational records in order to:

- Ensure compliance with Washington State nonprofit law and federal requirements
- Protect organizational integrity and transparency
- Support audits, financial reviews, and grant compliance
- Prevent improper or unlawful destruction of records

All records are the property of the Association, not individual officers, members, or volunteers.

Scope

This policy applies to:

- Board members
- Officers
- Committee chairs
- Volunteers handling official records
- Contractors acting on behalf of the Association

This policy applies to all records, regardless of format, including physical and electronic records.

Record Retention Schedule

A. Permanent Records

- Articles of Incorporation
- Bylaws (current and historical versions)
- IRS Determination Letter (501(c)(3))
- EIN documentation
- Board resolutions
- Asset transfer agreements
- Property records
- Insurance policies (historical copies)
- Dissolution documents

B. 7-Year Retention

- Bank statements
- Deposit records
- Canceled checks
- Financial reports and budgets

- Board and annual meeting minutes
- General ledgers
- Expense reimbursement forms
- Contracts (after expiration)
- Vendor agreements
- Grant documentation (unless longer required)
- Event financial reports
- Cash count forms
- Tax filings (Forms 990-N, 990-EZ, 990)

C. 4-Year Retention (if applicable)

- Payroll records
- Employment tax filings
- Contractor payment documentation (1099s)
- Conflict of Interest disclosures

D. 3-Year Retention

- Routine correspondence
- Committee reports
- Volunteer sign-in sheets

E. Until Superseded

- Policies and procedures (retain prior versions for 3 years after replacement)

Litigation Hold

If the Association becomes aware of pending or threatened litigation, audit, investigation, or formal complaint: - All relevant record destruction must immediately cease - The Board President shall issue a written Litigation Hold Notice

No records may be destroyed while a Litigation Hold is active.

Physical Records Management

- Physical records shall be stored securely in a controlled location
- Access shall be limited to authorized individuals
- Sensitive documents must be protected from unauthorized access or damage

Digital Records & Cloud Governance

Authorized Platforms

- All official records must be stored in Board-approved systems, including:
    - Cloud storage platforms
    - Official Association email accounts
    - Approved accounting software

- Personal email accounts or personal cloud storage shall not be used for official business

Access Control

- Access is limited to authorized officers
- Administrative access shall be restricted to no more than two individuals
- Shared passwords are prohibited
- Multi-factor authentication (MFA) is strongly recommended

Email Governance

- Official business must be conducted using Association email accounts
- Important decisions must be documented in meeting minutes
- Emails containing official records must be retained and archived

Backup & Continuity

- Digital records must be backed up regularly
- Access credentials must be securely documented for continuity
- Upon officer transition:
    - Access must be transferred within seven (7) days
    - Former officers' access must be revoked immediately

Data Security

The Association shall: - Protect donor information - Protect student information - Restrict access to financial data - Avoid storing sensitive personal information unless necessary

Record Destruction

When retention periods expire: - Paper records shall be shredded - Electronic records shall be permanently deleted

Destruction must: - Protect confidential and sensitive information - Be conducted consistently with this policy

Records shall never be destroyed if a Litigation Hold is in effect.

Roles & Responsibilities

- The Secretary shall serve as the official custodian of corporate records unless otherwise designated by Board resolution
- The Treasurer shall maintain financial records
- Officers are responsible for ensuring proper transfer of records during transitions

Prohibition on Improper Actions

No officer, director, or volunteer may: - Destroy records to conceal misconduct - Remove organizational records for personal retention - Withhold records from successor officers

Violations may result in Board action and potential legal consequences.

Policy Review

This policy shall be reviewed at least every three (3) years and updated as necessary to reflect changes in law, technology, or organizational needs.